



Postal Registration No. N. E.—771/2006-2008

The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 281

Shillong, Wednesday, July 18, 2018,

27th Asadha-1940 (S. E.)

PART-IV

GOVERNMENT OF MEGHALAYA LAW (B) DEPARTMENT

NOTIFICATION

The 18th July, 2018.

No.LL(B).54/2017/19.—The Meghalaya Regulation of the Game of Arrow Shooting and the Sale of Teer Tickets Ordinance, 2018 (Ordinance No. 1 of 2018) is hereby published for general information.

MEGHALAYA ORDINANCE NO. 1 OF 2018.

Promulgated by the Governor on the 11th June, 2018.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 18th July, 2018.

MEGHALAYA REGULATION OF THE GAME OF ARROW SHOOTING AND THE SALE OF TEER TICKETS ORDINANCE, 2018

An

Ordinance

to regulate the game of arrow shooting and the sale of teer tickets and to provide for matters connected therewith or incidental thereto;

Whereas, the Legislative Assembly of Meghalaya is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by Clause (1) of Article 213 of the Constitution, the Governor of Meghalaya is pleased to promulgate in the Sixty-eight Year of the Republic of India the following Ordinance, namely:-

Short title, extent and commencement.

1. (1) This Ordinance may be called the Meghalaya Regulation of the Game of Arrow shooting and the Sale of Teer Tickets Ordinance, 2018.
- (2) It extends to the whole of Meghalaya.
- (3) It shall be deemed to have come into force with effect from 1st July, 2017.

Definitions.

2. In this Ordinary, unless there is anything repugnant in the subject or context,-
 - (a) **“Arrow Shooting”** means the game of arrow shooting using traditional bows and arrows;
 - (b) **“Bet”** means the sum paid as stake money on the sale of teer (thoh team) tickets;
 - (c) **“Bookmaker”** means any person who carries on business or vocation as a bookmaker in respect of sale of teer (thoh team) tickets on the game of arrow shooting under a licence issued in the manner prescribed by the State Government and includes a permit holder who has been authorized by the Government to conduct sale of teer (thoh team) tickets on special occasion;
 - (d) **“Commissioner”** means the Commissioner of Taxes;
 - (e) **“Fee”** means the sum of money as may be prescribed for the issuance of the licence, permit and the tickets for use as stake money receipts;
 - (f) **“Licence”** means an official document authorizing a person or an organization to organize the game of arrow shooting issued by any officer authorized in this behalf by the State Government and also includes an official document authorizing a person to act as bookmaker and to collect bets on the game of arrow shooting including the sale of teer (thoh team) tickets;
 - (g) **“Ordinance”** means the Meghalaya Regulation of the Game of Arrow shooting and the Sale of Teer Tickets Ordinance, 2018;
 - (h) **“Organisation”** means a body or an association of persons licensed to act as organizer;
 - (i) **“Organiser”** of Arrow Shooting means a person or organization authorized to organize arrow shooting or the game of teer (thoh team) under a licence or permit issued in the manner prescribed by any officer authorized in this behalf by the State Government;
 - (j) **“Permit”** means an official document authorizing a person or an organization to organize arrow shooting or the game of teer (thoh team) on any special occasion issued by any officer authorized in this behalf

by the State Government;

- (k) **“Permit Holder”** means an individual or an organization authorized to organise arrow shooting on any special occasion;
- (l) **“Person”** means an individual and includes a bookmaker and a permit holder;
- (m) **“Prescribed”** means prescribed by Rules made under the Ordinance;
- (n) **“Security Deposit”** means any sum of money as may be prescribed to be deposited before the issuance of any licence or permit;
- (o) **“Stake money”** means gross amount of all moneys received or deemed to have been received by licenced bookmaker for arrow shooting for the purpose of betting or wagering;
- (p) **“State Government”** means the Government of Meghalaya; and
- (q) **“teer tickets”** means the documents issued in acknowledgement of stake money received or deemed to have been received on the sale of teer (thoh team) tickets.

Regulating Authorities.

- 3. (1) The State Government, may for carrying out the purposes of this Ordinance, appoint a person of the rank of Commissioner of Taxes or empower, by notification in the Official Gazette, any official to discharge the functions of such authority.
- (2) The Commissioner of Taxes or any official empowered by notification in the Official Gazette may subject to such restrictions and conditions as may be prescribed, by notification in the official gazette, delegate any or all of his powers under this Ordinance to any official appointed under Section 3 of the Meghalaya Goods and Service Tax Act, 2017, not below the rank of Inspector of Taxes and any such official shall thereupon exercise the said powers.

Powers and function of the Regulatory Authority.

- 4. (1) The Authority appointed under sub-section (2) of Section 3 of this Ordinance shall grant or refuse to grant the license or permit and also issue or renew the same as applicable. If the License or Permit is decided not to be granted it shall not be incumbent on the government to inform the applicant the reasons thereof.
- (2) Inspection - Any officer authorized under sub-section (2) above of Section 3 may enter any place where the game of arrow shooting is conducted or organized including any place of the bookmaker where the sale of tickets is conducted and acceptance of stake money takes place.
- (3) If any person prevents or obstructs the entry of any officer so authorized,

he shall, in addition to any action which he is liable under any law for the time being in force, be liable on conviction before a magistrate to a fine not exceeding rupees Fifty thousand only.

Terms and conditions of a license.

5. The following shall be the terms and conditions of a license or permit for arrow shooting under Section 6 and Section 7 of this Ordinance which shall also be specified in the license or permit and which the licensee is bound to follow and observe, namely:
- (1) that the places, day or days and time of arrow shooting including distance from places of worship and educational institutions shall be as provided in the Rules;
 - (2) that the number of arrows shall not be less than thirty and more than fifty;
 - (3) that the total number of arrow used in each round of shooting shall be between seven hundred to two thousand in numbers;
 - (4) that the target shall be of the type usually used in archery among the Khasis or Jaintias as the case may be;
 - (5) that the size of the target should be between 61cm to 102 cm in height and 66 cm to 127 cm in circumference;
 - (6) that the distance of the target from the shooters shall be less than 15.21 meters and more than 30.48 metres;
 - (7) that the time within which all the shooters should complete one round of shooting shall not exceed five minutes;
 - (8) that the results of the shooting should be declared at the place of shooting with half an hour from the time the shooting has ended;
 - (9) that the shooting should be free and fair and for this purpose and for orderly functioning of the game the organizers should keep and maintain proper co-ordination with the bookmakers and the shooters under the supervision of the Officers duly authorized by the State Government in this behalf; and
 - (10) that the State Government may, for the purposes of sub-rule (9) issue such directions and instruction as and when considered necessary which shall be binding upon all concerned.

Terms and Conditions of a license for a bookmaker.

6. The following shall be terms and conditions of a license for bookmaker:-
- (1) the counter for the sale of teer tickets and stake money thereof should be located at the place not less than 1000 feet or 300 meters from the nearest place of worship or educational institution;

-
- (2) each licensed bookmaker is allowed to operate only 1 (one) counter at the place to be specified in the license;
- (3) the license is not transferable from one person to another or from the place specified in the license to another place;
- (4) the licensed bookmaker is to strictly abide by the conditions specified in this Rule and those specified in the license.
- Cancellation of license or permit and forfeiture of security deposit.** 7. The Government may on the advice of the Commissioner or an officer duly authorized by him not below the rank of Joint Commissioner of Taxes cancel the license or permit of an organizer, book maker or permit holder if the holder of a license or permit violates any provision of this Ordinance and or the Rules made thereunder or any conditions of the license or permit was obtained by furnishing information which he knew or believed to be false or does not believe to be true, the license or permit as the case may be shall be liable to be cancelled and security deposit, if any deposited by him shall stand forfeited to the State Government:
- Provided that no action under this Ordinance shall be taken unless the holder of the license or permit has been given an opportunity of being heard.
- Conditions and Restrictions for regulating the Game of Arrow Shooting including the sale of Teer tickets.** 8. The State Government may by Rules prescribe the conditions and the restrictions to regulate the conduct of the game of arrow shooting including the sale of teer tickets.
- Particulars to be contained in the licence, permit and teer (thoh team) ticket.** 9. The State Government may by rules specify the particulars to be contained in the licence, permit and teer (thoh team) tickets.
- Registers and Accounts to be maintained.** 10. (1) The State Government may by rules prescribe the types of registers and accounts to be maintained for licence, permit and tickets issued to organizer and bookmaker.
- (2) The State Government may by rules prescribe the types of registers and accounts to be maintained by the bookmaker for the tickets received from the officer authorized in this behalf by the Commissioner of Taxes or any Official notified by the State Government in the Official Gazette, and the tickets issued and used by such person as receipts for stake money.
- Seizure of books of accounts, etc.** 11. An officer authorized by the State Government in this behalf may seize any books of account, registers, tickets or any other document from any

place where the game of arrow shooting is organized or the sale of tickets and or acceptance of stake money takes place if the officer has reasons to suspect that the provisions of this Ordinance or any rules made thereunder are not complied with and may retain the same for so long as may be necessary for the purposes of this Ordinance and shall grant a receipt to the organizer or the bookmaker for the same.

Non-liability of the Government.

12. The Government shall not be held liable for payment of any dividend or award or reward by whatever name called to the holder of any winning ticket which evidences receipt of stake money.

Offences and Penalty.

- (13) (1) Any breach of the conditions and restrictions imposed by this Ordinance or as may be prescribed under the Rules made thereunder shall result in levy of penalty as provided hereunder, subject to the condition that opportunity of being heard should be accorded to the licensee or permit holder.
- (2) On conviction by a court not below that of a First Class Magistrate for any of the Offences amounting to a breach of any of the conditions and restrictions imposed by this Ordinance, shall be penalized with imprisonment that may extend upto three months and with fine not exceeding rupees fifty thousand only from the organizer and a sum not exceeding rupees ten thousand only from a bookmaker.

Power to compound offences.

14. The State Government may empower an officer duly authorized in this behalf before or after institution of proceedings under sub-section (1) of Section 13 of this Ordinance.
- (1) To accept from the organizer or the bookmaker, a sum of money not exceeding rupees thirty thousand only and rupees five thousand only respectively by way of compensation for the offence.
- (2) On the payment of such sum, no further proceedings shall be taken up against such organizer or bookmaker.
- (3) All offences punishable under this Ordinance or the rules made thereunder shall be non-cognizable and bailable.

Appeal.

15. Every appeal against the order made by the Regulating Authority under sub-section (2) of Section 3 shall be made to the Assistant Commissioner of Taxes within a period of forty five days:
- Provided that an appeal against an order imposing penalty by an officer duly authorized shall not be made.

Transition.

16. All licensed organizer, Book Maker and Permit holder who held a valid license or permit under the repealed Meghalaya Amusement and Betting

Tax Act as on the 30th of June, 2017 shall be deemed to be valid license organizer, Book Maker and Permit holder under the provisions of this Ordinance for the remainder period of validity under the said repeal Act.

Power to make Rules.

17. (1) The State Government may, by notification in the Official Gazette make rules with prospective or retrospective effect, for carrying out the purposes of this Ordinance.
- (2) Every rule made under this Ordinance shall be laid, as soon as may be, after it is made before the House of Legislative Assembly while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session immediately following the session or the successive session aforesaid, the House agree on making any modification in the rule or the House agree that the rule shall not be made, the rule thereafter shall have effect only in such modified form or be of no effect, as the case may be; so, however, any such modification or amendment shall be without prejudice to the validity of anything previously done under that rule.

Power to remove difficulties.

18. (1) If any difficulty arises in giving effect to the provisions of this Ordinance, the State Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Ordinance, as appeared to be necessary or expedient, for removing the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Ordinance.

- (2) Every order made under this section, shall as soon as may be, after it is made, be laid before the House of Legislative Assembly.

Dated Raj Bhavan,
Shillong, the 11th June, 2018.



(**GANGA PRASAD**)
Governor of Meghalaya.

W. KHYLLEP,
Secretary to the Govt. of Meghalaya,
Law Department.



Postal Registration No. N. E.—771/2006-2008

The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 282

Shillong, Wednesday, July 18, 2018,

27th Asadha-1940 (S. E.)

PART-IV

GOVERNMENT OF MEGHALAYA LAW (B) DEPARTMENT

NOTIFICATION

The 18th July, 2018.

No.LL(B).92/2008/26.—The Meghalaya Passengers and Goods Taxation (Amendment) Ordinance, 2018 (Ordinance No. 2 of 2018) is hereby published for general information.

MEGHALAYA ORDINANCE NO. 2 OF 2018.

Promulgated by the Governor on the 27th June, 2018.

Published in the Gazette of Meghalaya Extra-Ordinary issue dated 18th July, 2018.

THE MEGHALAYA PASSENGERS AND GOODS TAXATION (AMENDMENT) ORDINANCE, 2018

An

Ordinance

further to amend the Meghalaya Passengers and Goods Taxation Act, 1962 (Assam Act 16 of 1962) as adapted by Meghalaya;

Whereas, the Legislative Assembly of Meghalaya is not in session and I am satisfied that circumstances exist which render it necessary for me to take immediate action;

Now, therefore, in exercise of the power conferred by clause (1) of Article 213 of the Constitution of India, I Shri Ganga Prasad, Governor of Meghalaya am pleased to promulgate in the Sixty-ninth Year of the Republic of India the following Ordinance, namely, -

Short title and commencement.

1. This Ordinance may be called the Meghalaya Passenger and Goods Taxation (Amendment) Ordinance, 2018.

(2) It shall come into force with immediate effect.

Insertion of new clause (a) to sub-section (9) of Section 2 of the Meghalaya Passengers and Goods Taxation Act (as adapted from Assam Act No. 16 of 1962).

2. In the Meghalaya Passenger and Goods Taxation Act (hereinafter referred to as the Principal Act) after the existing sub-section (9) of Section- 2, a new clause (a) shall be inserted, namely, -

“(a) “Person” for the purpose of deduction of tax at source includes a company, a firm, a Limited Liability Partnership, an Association of Persons or a body of individuals whether incorporate or not, any corporation established by or under any Central Act, State Act or Provincial Act or a Government Company as defined in clause (45) of Section 2 of the Companies Act, 2013, a local authority, a Society as defined under the Societies; Registration Act, 1860, a public or private section unit, a Central Government or State Government Department.”

Insertion of Section 4A.

3. In the Principal Act, after Section 4, a new Section 4A shall be inserted as under:-

“4A- Special provision relating to deduction of tax at source.

Notwithstanding anything contained in any other provisions of the Act -

- (1) Every person (excluding a Hindu undivided family) responsible for making any payment or discharging any liability on account of any amount payable as consideration for the hiring of any motor vehicle shall at the time of credit to the account for payment to the payee of such amount in case, by cheque, by adjustment or in any other manner whatsoever, deduct tax there from in the prescribed manner at the rate to be specified in the notification.
- (2) Any tax deducted under sub-section (1) shall be paid to the account of the State Government in such manner and within such time as may be specified in the notification.
- (3) The person making any deduction of tax under sub-section (1) and paying it to the account of the State Government shall issue a certificate of tax deduction to the payee in such manner, in such form and within such time as may be prescribed.
- (4) The person making any deduction of tax under sub-section (1) shall submit a return of tax deducted at source in such manner, in such form and within such time as may be prescribed.
- (5) Any tax deducted under sub-section (1) and paid to the account of the State Government, shall on production of the certificate of tax deduction

under sub-section (3) by the payee be deemed to be the tax paid by the payee for the relevant period and shall be given credit in his assessment in accordance with Rule 16 or shall be given credit in accordance with the lump sum tax payable under proviso to Section 4 if the owner of the motor vehicle had opted for the same.

- (6) No penalty shall be imposed or no recovery proceedings against the owner of the motor vehicle shall be initiated in respect of tax deducted under sub-section (1)."

**Insertion of new
clause (g) to
sub-section (1) of
Section 22.**

In the Principal Act, after Clause (f) of sub-section (1) of Section 22, a new Clause (g) shall be inserted as under:-

"(g) fails to deduct tax at source as provided under Section 4A."

Dated Raj Bhavan,
Shillong, the 27th June, 2018.



(GANGA PRASAD)
Governor of Meghalaya.

W. KHYLLEP,
Secretary to the Govt. of Meghalaya,
Law Department.